

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WISCONSIN

ANNIE LAURIE GAYLOR; DAN  
BARKER; IAN GAYLOR, PERSONAL  
REPRESENTATIVE OF THE ESTATE OF  
ANNE NICOL GAYLOR; and FREEDOM  
FROM RELIGION FOUNDATION, INC.,

Plaintiffs,

v.

JACOB LEW, Secretary of the United States  
Department of Treasury; JOHN KOSKINEN,  
Commissioner of the Internal Revenue  
Service; and the UNITED STATES OF  
AMERICA,

Defendants,

and

EDWARD PEECHER; CHICAGO  
EMBASSY CHURCH; PATRICK  
MALONE; HOLY CROSS ANGLICAN  
CHURCH; and THE DIOCESE OF  
CHICAGO AND MID-AMERICA OF THE  
RUSSIAN ORTHODOX CHURCH  
OUTSIDE OF RUSSIA,

Intervenor-Defendants.

Case No. 3:16-cv-00215

**DEFENDANTS' MOTION FOR SUMMARY JUDGMENT**

Pursuant to Fed. R. Civ. P. 56, the defendants move for summary judgment with respect to all of plaintiffs' claims as set forth in their complaint (Doc. 1). Summary judgment should be granted if there is no genuine dispute as to any material fact and the moving party is entitled to judgment as a matter of law. Fed. R. Civ. P. 56(a). There is no genuine dispute in this case that 26 U.S.C. § 107(2) is constitutional. Defendants' motion should therefore be granted.

In support of this motion, the defendants are separately filing a memorandum of law, statement of proposed findings of fact, and evidentiary materials.

Dated: March 8, 2017

Respectfully submitted,

DAVID A. HUBBERT  
Acting Assistant Attorney General

*/s/ Richard G. Rose*

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United States Attorney

*Attorneys for Defendants*

**CERTIFICATE OF SERVICE**

I certify that, on March 8, 2017, service of the foregoing DEFENDANTS' MOTION FOR SUMMARY JUDGMENT was made by filing it with the Clerk of Court using the CM/ECF system.

/s/ Richard G. Rose  
RICHARD G. ROSE